Kentucky Counties Income Tax Information

County Name	State/County Codes	County Tax Status
Boone	21/015	Duty Station/mandatory
Clay	21/051	Duty Station/voluntary
Jefferson	21/111	Duty Station/mandatory
Kenton	21/117	Duty Station/mandatory
Madison	21/151	Duty Station/mandatory
McCracken	21/145	Duty Station/mandatory

Withholding Formula ▶(Effective Pay Period 4, 2008)◀

1. Subtract the nontaxable biweekly Federal Employees Health Benefits payment from the gross biweekly wages.

2. Multiply the adjusted gross biweekly wages by ▶27◀ to obtain the gross annual wages.

3. Apply the gross annual wages to the following guideline to determine the annual Kentucky county income tax withholding.

Compute the County Income Tax Withholding For:	State/County Codes	By Multiplying the Gross Annual Wages By:		County Tax Status (Duty Station=DS Residence=R)
		Resident Percentage	Nonresident Percentage	
Boone	21/015	0.95[1]	0.95[1]	DS
Clay *(voluntary)*	21/051	1.00	1.00	DS
Jefferson	21/111	2.20[2]	1.45[2]	DS
Kenton	21/117	0.7097[3]	0.7097[3]	DS
Madison	21/151	1.00	1.00	DS
McCracken	21/145	1.00	1.00	DS

[1] *Maximum taxable wage base of ▶$51,257 (maximum annual tax of $410.06)◀ applies to the 0.8-percent occupational tax.*

Maximum taxable wage base of $16,666 (maximum annual tax of $25) applies to the 0.15-percent Senior Citizen and Mental Health Tax.

[2] *Employees subject to Louisville city income tax will not have county tax withheld.*

[3] *Maximum taxable wage base of ▶$102,000 (maximum annual tax of $261.89)◀ applies to the 0.7097-percent occupational tax.*

4. Divide the annual Kentucky county income tax withholding by ▶27◀ to obtain the biweekly Kentucky county income tax withholding.